

## **Exhibit 5**



CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

Date: March 9, 2015



000085

Taxpayer: FAIRLIE INVESTMENTS LLC ROTH 401K PLAN  
TIN: 47-1940443  
Tax Year: 2014

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

*Nancy J. Aiello*

Nancy J. Aiello  
Field Director, Accounts Management

Form 6165 (Rev. 6-2008)  
Catalog Number 43134V

SKAT Fredensborg

Bilag nr. 109-05-17



CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

Date: March 9, 2015



000035

Taxpayer: FAIRLIE INVESTMENTS LLC ROTH 401K PLAN

TIN: 47-1940443

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*Nancy J. Aiello*

Nancy J. Aiello  
Field Director, Accounts Management

Form 8166 (Rev. 6-2008)  
Catalog Number 43134V

SKAT Fredensborg

Bilag nr. 109-05-18